IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.411 OF 2004

Industrial Oxygen Co. Ltd. ..Appellant.

V/s.

Dy.Commissioner of Income tax ..Respondent.

Mr.S.N.Inamdar with Mr.Pramod Vaidya for appellant.

Mr.Ashok Kotangale i/b. A.S.Rao for respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 3RD JULY, 2006.

P.C.:

Heard the learned counsel for the appellant. In view of the Judgment of this Court in the case of **Nectar Beverages Pvt. Ltd. V/s. Dy.Commissioner of Income Tax (Assessment)** reported in **2004(267) I.T.R. 385**, the question raised needs no fresh adjudication at the hands of this Court. The appeal is, therefore, dismissed with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)